



REALTORS' ASSOCIATION OF SOUTH CENTRAL WISCONSIN

## 2012 New Member REALTOR® Dues

<b>Date of Joining</b>		<b>REALTOR®</b>	<b>Secondary **</b>
January	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 155.00 298.00 75.00 150.00 <u>45.00</u> \$ 723.00	   150.00 <u>45.00</u> \$195.00
February	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 145.00 298.00 75.00 150.00 <u>45.00</u> \$ 713.00	   150.00 <u>45.00</u> \$195.00
March	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 135.00 298.00 75.00 150.00 <u>45.00</u> \$ 703.00	   150.00 <u>45.00</u> \$195.00
April	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 125.00 223.50 75.00 112.50 <u>45.00</u> \$ 581.00	   112.50 <u>45.00</u> \$157.50
May	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 115.00 223.50 75.00 112.50 <u>45.00</u> \$ 571.00	   112.50 <u>45.00</u> \$157.50
June	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 105.00 223.50 75.00 112.50 <u>45.00</u> \$ 561.00	   112.50 <u>45.00</u> \$157.50
July	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 95.00 149.00 75.00 75.00 <u>45.00</u> \$ 439.00	   75.00 <u>45.00</u> \$120.00

		<b>REALTOR®</b>	<b>Secondary</b>
August	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 85.00 149.00 75.00 75.00 <u>45.00</u> \$ 429.00	   75.00 <u>45.00</u> \$120.00
September	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 75.00 149.00 75.00 75.00 <u>45.00</u> \$ 419.00	   75.00 <u>45.00</u> \$120.00
October	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 65.00 74.50 75.00 37.50 <u>45.00</u> \$ 297.00	   37.50 <u>45.00</u> \$82.50
November	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 55.00 74.50 75.00 37.50 <u>45.00</u> \$ 287.00	   37.50 <u>45.00</u> \$82.50
December	NAR Dues WRA Dues WRA Initiation Fee RASCW REALTOR® Dues RASCW Initiation Fee	\$ 45.00 74.50 75.00 37.50 <u>45.00</u> \$ 277.00	   37.50 <u>45.00</u> \$82.50

#### **Nondeductible Dues**

- Under the 1993 Federal Tax Budget Act, individuals who belong to a not-for-profit Association may not deduct for income tax purposes the portion of their 2012 membership dues spent on federal or state lobbying activities. Thus, the portion of the 2012 dues **not tax deductible** is: Designated REALTOR, REALTOR or Salesperson Assessment -\$37.00 NAR and \$174.00 WRA for a total of \$211.00. RPAC contributions are also not deductible amounts.
- Membership dues are not deductible as charitable contributions, but may be deductible as an ordinary and necessary business expense subject to restrictions imposed as a result of Association lobbying activities.

\*\* **Secondary Membership** is available to REALTORS who already have primary Membership in another REALTORS Association and wish to join RASCW also.